

Panaji, 27th March, 1985 (Chaitra 6, 1907)

SERIES I No. 51

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA, DAMAN AND DIU

### EXTRAORDINARY

#### No. 2

#### GOVERNMENT OF GOA, DAMAN AND DIU

Finance Department

Expenditure, Revenue and Control Branch

#### Notification

2/11/84-Fin (R.C)

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964), and all other powers enabling it in that behalf, the Government of Goa, Daman and Diu hereby makes the following rules to further amend the Goa, Daman and Diu (Excise Duty) Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa, Daman and Diu (Excise Duty) (First Amendment) Rules, 1985.

(2) They shall come into force with effect from the 28th March, 1985.

2. *Omission of rule 43 A.*— Rule 43 A of the Goa, Daman and Diu (Excise Duty) Rules, 1964 shall be omitted.

By order and in the name of the Administrator of Goa, Daman and Diu.

K. M. Nambiar, Under Secretary (Finance-Expenditure).

Panaji, 27th March, 1985.

#### Notification

2/11/84-Fin(R&amp;C)

In exercise of the powers conferred by sections 12 and 15 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964), the Government of Goa,

Daman and Diu hereby amends the Government Notification No. Fin (Rev)/2-35/15/75(C) dated the 25th March, 1976 as follows, namely:—

(i) In the said Notification - in Part A, items (1) and (3) shall be substituted as follows, namely:—

"(1) Indian made Foreign Rs. 25/-  
liquor other than milk  
punch, wines and beer  
(vide annexure V, XX  
and XXII)

(3) Beer (vide annexure XX Rs. 1.25 per bulk litre  
and XXI) of the Beer whose  
alcoholic strength  
does not exceed 5%  
v.v. and Rs. 3.75  
for Beer whose alco-  
holic strength ex-  
ceeds 5% v.v."

(ii) in Part D, sub-part II. Sale shall be substituted as follows, namely:—

#### "II. Sale:

(1) For wholesale vendor of Rs. 5,000/-  
Indian Made Foreign liquor  
whose annual turnover ex-  
ceeds Rs. 20,00,000/-

(2) For wholesale vendors of Rs. 5,000/-  
country liquor whose an-  
nual turnover exceeds Rs.  
20,00,000/-

(3) For wholesale vendors of Rs. 3,000/-  
Indian Made Foreign liquor  
whose annual turnover  
exceeds Rs. 10,00,000/-  
but does not exceed  
Rs. 20,00,000/-

(4) For wholesale vendors of Rs. 3,000/-  
country liquor whose an-  
nual turnover exceeds Rs.  
10,00,000/- but does not ex-  
ceed Rs. 20,00,000/-

(5) For wholesale vendors of Rs. 1,500/- in cities  
Indian Made Foreign liquor Rs. 1,000/- in towns &  
whose annual turnover is Rs. 600/- in villages.  
less than Rs. 10,00,000/-

(6) For wholesale vendors of Rs. 1,200/- in cities  
country liquor whose an- Rs. 800/- in towns &  
nual turnover is less than Rs. 600/- in villages.  
Rs. 10,00,000/-

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| (7) For retail vendors of Foreign liquor                                   | Rs. 5,000/- for 'A' category Hotels and Rs. 3,000/- for 'B' category Hotels registered under the Goa, Daman and Diu Registration of Tourist Trade Rules. |
| (8) Other licenced retail liquor shops desiring to sell Foreign liquor     | Rs. 3,000/-.   |
| (9) For retail sale of Indian Made Foreign liquor and country liquor       | Rs. 3,000/- for 'A' category Hotels and Rs. 2,000/- for 'B' category Hotels registered under the Goa, Daman and Diu Registration of Tourist Trade Rules. |
| (10) For retail vendors of Indian Made Foreign and country liquor          | Cities Rs. 650/- Towns Rs. 450/- & Villages Rs. 325/-.   |
| (11) For retail vendors of country liquor                                  | Rs. 600/- in cities, Rs. 400/- in towns & Rs. 300/- in villages.   |
| (12) For retail vendors of liquor other than country liquor                | Cities Rs. 600/- Towns Rs. 400/- & Villages Rs. 300/-.   |
| (13) For wholesale vendors of rectified spirit or absolute alcohol or both | Cities Rs. 450/- Towns Rs. 300/- & Villages Rs. 250/-.   |
| (14) For retail vendors of rectified spirit or absolute alcohol or both    | Cities Rs. 100/- Towns Rs. 50/- & Villages Rs. 25/-.   |
| (15) For wholesale vendors of denatured spirit                             | Cities Rs. 400/- Towns Rs. 300/- & Villages Rs. 250/-.   |
| (16) For retail vendors of denatured spirit                                | Cities Rs. 100/- Towns Rs. 50/- and Villages Rs. 25/-.   |
| (17) For wholesale vendors of denatured spirituous preparations            | Cities Rs. 400/- Towns Rs. 300/- & Villages Rs. 250/-.   |
| (18) For retail vendors of denatured spirituous preparations               | Cities Rs. 100/- Towns Rs. 50/- and Villages Rs. 25/-.   |

*Explanation.* — For the purpose of the above —

- "Cities" means the municipal areas of Panaji, Margao, Mapusa and Vasco-da-Gama.
- "Towns" means the municipal areas of Ponda, Bicholim, Valpoi, Pernem, Sanguem, Quepem, Chauri, Curchorem, Sanquelim, Daman and Diu.
- "Villages" means all other parts of the Territory.

This Notification shall come into force with effect from 28th March, 1985.

By order and in the name of the Administrator of Goa, Daman and Diu.

*K. M. Nambiar*, Under Secretary (Finance-Exp.).  
Panaji, 27th March, 1985.

### Notification

5/3/85-Fin (R&C)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends the Second Schedule to the said Act as follows, namely: —

In the Second Schedule to the said Act, for the existing entry 45, the following entry shall be substituted, namely: —

"45. Cooked food and non-alcoholic drinks served for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries, where the turnover of sales does not exceed rupees five lakhs in a year."

This Notification shall come into force with effect from 1st April, 1985.

By order and in the name of the Administrator of Goa, Daman and Diu.

*K. M. Nambiar*, Under Secretary (Finance-Expenditure).

Panaji, 27th March, 1985.

### Notification

5-3-85-Fin (R&C)

In exercise of the powers conferred by the first proviso to sub-section (1) of section 7 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby amends the First Schedule to the said Act as follows, namely: —

(i) In the First Schedule to the said Act — entry 22 shall be substituted as follows: —

"22 Country liquor other than feni (cashew/coconut) and country liquor manufactured from Mahuwa flowers popularly known as 'Bevda' in the Districts of Daman and Diu."

(ii) after entry No. 37, the following entries shall be inserted, namely: —

"38. Naphtha.

39. Cooked food and non-alcoholic drinks served for consumption at or outside any eating house, restaurant, hotel, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits or pastries, where the total turnover of sales exceeds rupees five lakhs in a year."

This Notification shall come into force with effect from 1st April, 1985.

By order and in the name of the Administrator of Goa, Daman and Diu.

*K. M. Nambiar*, Under Secretary (Finance-Expenditure).

Panaji, 27th March, 1985.